

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div>		<div>16206300800000</div> <div>Pella City Clerk</div> <div>PO Box 88</div> <div>Pella, IA 50219</div>			
CITY OF <u> Pella </u> , IOWA					
DUE: December 1, 2013		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		3,851,629		3,851,629	3,853,126
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		3,851,629		3,851,629	3,853,126
Delinquent property taxes		0		0	
TIF revenues		1,460,029		1,460,029	1,488,931
Other city taxes		1,402,771	0	1,402,771	1,333,844
Licenses and permits		93,058	0	93,058	53,200
Use of money and property		50,590	101,675	152,265	194,572
Intergovernmental		1,748,188	0	1,748,188	1,690,145
Charges for fees and service		405,884	21,081,552	21,487,436	22,048,205
Special assessments		0	0	0	
Miscellaneous		1,190,151	1,447,115	2,637,266	1,364,417
Other financing sources		3,824,864	9,899,479	13,724,343	16,473,940
Total revenues and other sources		14,027,164	32,529,821	46,556,985	48,500,380
Expenditures and Other Financing Uses					
Public safety		1,847,143	0	1,847,143	1,857,325
Public works		1,114,288	0	1,114,288	1,196,988
Health and social services		0	0	0	
Culture and recreation		1,908,296	0	1,908,296	1,930,313
Community and economic development		620,266	0	620,266	590,027
General government		522,720	0	522,720	560,658
Debt service		962,228	0	962,228	962,078
Capital projects		3,015,420	0	3,015,420	4,049,647
Total governmental activities expenditures		9,990,361	0	9,990,361	11,147,036
Business type activities		0	28,847,251	28,847,251	28,692,602
Total ALL expenditures		9,990,361	28,847,251	38,837,612	39,839,638
Other financing uses, including transfers out		3,624,501	7,948,115	11,572,616	13,082,940
Total ALL expenditures/And other financing uses		13,614,862	36,795,366	50,410,228	52,922,578
Excess revenues and other sources over (Under) Expenditures/And other financing uses		412,302	-4,265,545	-3,853,243	-4,422,198
Beginning fund balance July 1, 2012		5,794,996	19,643,731	25,438,727	25,438,727
Ending fund balance June 30, 2013		6,207,298	15,378,186	21,585,484	21,016,529
Note - These balances do not include \$ 741,633 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 3,115,000	Other long-term debt		\$ 0
Revenue debt		\$ 6,494,627	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 33,615,304
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/27/13	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Ronda Brown		→	641	628-4173	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF Pella			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	2,982,219	595,404		274,006			3,851,629			3,851,629	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	2,982,219	595,404		274,006	0	0	3,851,629		T01	3,851,629	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	2,982,219	595,404		274,006	0	0	3,851,629			3,851,629	6
7	TIF revenues			1,460,029				1,460,029		T01	1,460,029	7
	Other city taxes											
8	Utility tax replacement excise taxes	11,110	2,222		899			14,231		T15	14,231	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	136,430						136,430		T15	136,430	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	4,020	677		274			4,971		T19	4,971	12
13	Hotel/motel tax	302,845						302,845		T19	302,845	13
14	Other local option taxes		944,294					944,294		T09	944,294	14
15	TOTAL OTHER CITY TAXES	454,405	947,193	0	1,173	0	0	1,402,771	0		1,402,771	15
16	Section B - LICENSES AND PERMITS	93,058						93,058		T29	93,058	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	8,405	2,876	1,611	66	754	551	14,263	44,937	U20	59,200	18
19	Rents and royalties	35,727	600					36,327	56,738	U40	93,065	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	44,132	3,476	1,611	66	754	551	50,590	101,675		152,265	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	6,887	15,000			-16,392		5,495		B89	5,495	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes	445,739						445,739		B30	445,739	31
32								0			0	32
33	Total Federal grants and reimbursements	452,626	15,000	0	0	-16,392	0	451,234	0		451,234	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Pella			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		991,368					991,368		C46	991,368	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants		11,244					11,244		C89	11,244	49
50	Iowa Department of Transportation					15,727		15,727		C89	15,727	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	1,002,612	0	0	15,727	0	1,018,339	0		1,018,339	60
61												61
62	Local grants and reimbursements											62
63	County contributions	38,100	235,534					273,634			273,634	63
64	Library service							0		D89	0	64
65	Township contributions	4,981						4,981		D89	4,981	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	43,081	235,534	0	0	0	0	278,615	0		278,615	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	495,707	1,253,146	0	0	-665	0	1,748,188	0		1,748,188	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	2,039,904	A91	2,039,904	73
74	Sewer							0	1,859,346	A8Ø	1,859,346	74
75	Electric							0	16,554,237	A92	16,554,237	75
76	Gas							0		A93	0	76
77	Parking	31,592						31,592		A6Ø	31,592	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	628,065	A81	628,065	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Pella			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	21,178						21,178		A89	21,178	99
100	Park, recreation, and cultural charges	340,161						340,161		A61	340,161	100
101	Animal control charges	1,400						1,400		A89	1,400	101
102	Other charges - <i>Specify</i>	7,943						7,943			7,943	102
103	Zoning Fees	3,610						3,610			3,610	103
104	TOTAL CHARGES FOR SERVICE	405,884	0	0	0	0	0	405,884	21,081,552		21,487,436	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	2,050	34,829			1,080,706		1,117,585		U99	1,117,585	108
109	Deposits and sales/fuel tax refunds							0	3,497	U99	3,497	109
110	Sale of property and merchandise		2,229					2,229		U11	2,229	110
111	Fines	61,863						61,863		U30	61,863	111
112	Internal service charges							0	30,600	NR	30,600	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Police rev	8,375						8,375			8,375	114
115	Rec misc rev	39						39			39	115
116	Environmental Services Misc							0	410		410	116
117	Wastewater misc revenue							0	18,126		18,126	117
118	Electric misc revenue							0	1,394,482		1,394,482	118
119	RUT misc		60					60			60	119
120	TOTAL MISCELLANEOUS	72,327	37,118	0	0	1,080,706	0	1,190,151	1,447,115		2,637,266	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF Pella					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,547,732	2,836,337	1,461,640	275,245	1,080,795	551	10,202,300	22,630,342		32,832,642	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0	3,867	NR	3,867	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0	2,147,860	NR	2,147,860	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	882,159	327,800		159,810	1,799,996		3,169,765	7,747,752		10,917,517	127
128	<i>Internal TIF loans and transfers in</i>				526,940	128,159		655,099			655,099	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	882,159	327,800	0	686,750	1,928,155	0	3,824,864	9,899,479		13,724,343	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	5,429,891	3,164,137	1,461,640	961,995	3,008,950	551	14,027,164	32,529,821		46,556,985	132
133												133
134	Beginning fund balance July 1, 2012	2,055,887	2,135,802	1,260,412	5,465	150,731	186,699	5,794,996	19,643,731		25,438,727	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	7,485,778	5,299,939	2,722,052	967,460	3,159,681	187,250	19,822,160	52,173,552		71,995,712	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF Pella			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,765,243	669					1,765,912		E62	1,765,912	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation	3,185						3,185		E04	3,185	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	75,102						75,102		E24	75,102	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	2,944						2,944		E32	2,944	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,846,474	669	0	0	0	0	1,847,143			1,847,143	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Pella			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	205,180	722,420					927,600		E44	927,600	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	34,194						34,194		E44	34,194	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		69,436					69,436		E44	69,436	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	83,058						83,058		E01	83,058	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	322,432	791,856	0	0	0	0	1,114,288			1,114,288	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Pella			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Pella			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	542,600	32,680					575,280		E52	575,280	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	499,483	9,389					508,872		E61	508,872	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	489,968	5,731					495,699		E61	495,699	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	189,085	13,723					202,808		E61	202,808	135
136	Other culture and recreation	125,342					295	125,637		E61	125,637	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,846,478	61,523	0	0	0	295	1,908,296			1,908,296	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	196,719						196,719		E89	196,719	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	194,048						194,048		E29	194,048	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			229,499				229,499		E89	229,499	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	390,767	0	229,499	0	0	0	620,266			620,266	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Pella			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	39,388						39,388		E29	39,388	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	146,321						146,321		E23	146,321	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	23,393						23,393		E25	23,393	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	181,756						181,756		E31	181,756	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	80,223						80,223		E89	80,223	171
172	Other general government — Current operation	49,709	1,930					51,639		E89	51,639	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	520,790	1,930	0	0	0	0	522,720			522,720	176
177	Section G — DEBT SERVICE				962,228			962,228			962,228	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	962,228	0	0	962,228			962,228	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	City Administration/Comm Services/Parks Projects					2,181,940		2,181,940			2,181,940	184
185	Police/Fire Dept Projects					56,042		56,042			56,042	185
186	Public Works Dept Projects					665,671		665,671			665,671	186
187	Subtotal Regular Capital Projects	0	0	0	0	2,903,653	0	2,903,653			2,903,653	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Pella Business Corridor-Street Replacement					111,767		111,767			111,767	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	111,767	0	111,767			111,767	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	3,015,420	0	3,015,420			3,015,420	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	4,926,941	855,978	229,499	962,228	3,015,420	295	9,990,361			9,990,361	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Pella			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,268,291	E91	1,268,291	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,208,535	E80	1,208,535	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								18,294,678	E92	18,294,678	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								503,819	E81	503,819	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF Pella					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								813,019		813,019	242
243	Enterprise Capital Projects								6,758,909		6,758,909	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								28,847,251		28,847,251	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	4,926,941	855,978	229,499	962,228	3,015,420	295	9,990,361	28,847,251		38,837,612	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	501,800	2,467,602					2,969,402	7,948,115		10,917,517	255
256	Internal TIF loans/repayments and transfers out			655,099				655,099			655,099	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	501,800	2,467,602	655,099	0	0	0	3,624,501	7,948,115		11,572,616	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	5,428,741	3,323,580	884,598	962,228	3,015,420	295	13,614,862	36,795,366		50,410,228	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								15,378,186		15,378,186	269
270	Total ending fund balance June 30, 2013	2,057,037	1,976,359	1,837,454	5,232	144,261	186,955	6,207,298	15,378,186		21,585,484	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	7,485,778	5,299,939	2,722,052	967,460	3,159,681	187,250	19,822,160	52,173,552		71,995,712	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Pella

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	5,525,509	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,015,000	29U \$	39U \$ 350,000	49U \$	49U \$	49U \$ 665,000	49U \$	I91 \$ 36,315
2. Sewer utility	19U 3,937,767	29U 2,147,860	39U 256,000	49U	49U	49U 5,829,627	49U	I89 156,848
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 2,930,000	29U	39U 585,000	49U 2,345,000	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Library	1,005,000		235,000	770,000				42,214
10.	19U	29U	39U	49U	49U	49U	49U	I89 98,755
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	8,887,767	2,147,860	1,426,000	3,115,000	0	6,494,627	0	334,132

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	672,306,089	x .05 = \$	33,615,304

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	272,180	\$		14,275,592	14,547,772
	REMARKS					V98

FORM F-66(IA-2) (5-8-2013)

Page 13